NORTH WOOTTON PRE-SCHOOL PLAYGROUP

England & Wales · Charity number 286100

Details

Other names	NORTH WOOTTON PLAYGROUP
Status	Registered
Legal form	Other
Registered	1983-01-04
Register	View on the Charity Commission register

Contact

Address	North Wootton Pre School Priory Court 55 St. Augustines Way South Wootton King's Lynn PE30 3TE
Phone	01553675761
Email	NWPRESCHOOL1@GMAIL.COM

Activities

Objects: To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by: (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability; (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas.

Activities: We provide childcare and education to children aged 2 1/2 - 5 years sessional care & full day care.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£132,407	£119,284	-	-
2024-08-31	£125,389	£111,504	-	-
2023-08-31	£99,861	£103,087	-	-
2022-08-31	£99,129	£102,252	-	-
2021-08-31	£108,265	£94,716	-	-

Trustees

Name	Role	Appointed
CLARE JOHNSON		2012-04-21
Charlotte Parker		2024-11-06
Danielle Rushton		2023-11-14
Hayley Hewitt		2021-11-02
JOANNE GALLEY		2012-04-21
Laura Abel		2024-11-06
Lisa Carton		2023-11-14

Accounts

Charity registration number 286100 (England and Wales)

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number (England and Wales)	286100
Independent examiner	Mapus- Smith and Lemmon LLP 48 King Street Kings Lynn England PE30 1HE

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

CONTENTS

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities
The charity's objects are to enhance the development and education of children under statutory school age.

Public benefit
The Trustees have had regard to the Charity Commission's guidance on public benefit and have sought to ensure that all activities undertaken have been in line with the charity's objectives.

Achievements and performance
Significant activities and achievements against objectives

North Wootton Pre-school Achievements and Performance 2024/25

Pre-school continues to provide the opportunity for children to grow and develop prior to entering mainstream school.

We obtained a good rating from Ofsted this year.

The inside areas have had a total revamp for a more natural and calming environment. We have limited the plastic used within Pre-school and are using natural products and items which children see every day in the home. Many items were kindly donated by parents and people in the community, as well as items being provided by our mentor. We have quiet areas in all rooms which the children use to calm themselves or go to when they wish to have quiet time looking at books. The main areas have been a positive step for the Pre-school, with returning children commenting on how much they love the new Pre-school.

The outside water tray has been replaced. Children happily explore the various activities which take place within this tray.

The mud kitchen is changed regularly and inspires the children. They can bake, sell items, or use the area as a workshop. Endless opportunities to develop all areas of learning.

Children continue to come in without parents, and find their own named peg in the conservatory area. Bags are placed on their named peg. Children are encouraged to self-register and hang their name badge and coat on a peg inside. This has helped develop their independent skills.

At the end of the summer term, we removed the 3G which had been used when we had a maze. We dug up the area and placed 3 tractor tyres upright to form a tunnel. We also placed 3 smaller tyres into the ground and added a seat to make a tractor for the children to use. Two very large tyres were placed flat near our tree - one to be filled with sand, and one with bark for sensory opportunities. The children will start to use in the next academic year.

A balloon entertainer attended both our Christmas and Leaver's parties. Party food was served to the children by staff. Both parties were a huge success and the children were totally focussed on what was happening and all participated well.

We had lots of children on our books to join us this year, however when we contacted them, they had put their names down with other settings resulting in us having spaces at the start of the academic year. Staff were kept to the minimum required to meet staff:child ratios, although some days we had additional staff to offer extra support when required. The Pre-school was full on most sessions by the end of the academic year.

A member of staff rejoined Pre-school in February after finishing her maternity leave. She settled back into the setting very quickly, taking up the same hours she had prior to the maternity leave.

The manager works 4 days - 2.5 days with the children, and the remaining time observing staff, carrying out observations, liaising with the Deputy Manager, attending meetings etc. The Deputy Manager continues working one day with the children and 3 days in the office.

Spaces will be limited moving forward due to the government increasing free funding to 30 hours for 9 months old, with Pre-school taking these children the term after their 2nd birthday. The waiting list to join the Pre-school is still very good and we remain positive for next year.

Financial review

Financially the playgroup is healthy and is able to meet its objectives. In the year there has been a net surplus of funds amounting to £13,123 (2024 - £13,885). The Trustee Board have agreed a reserves policy in line with the organisation objectives and this gives the charity between three and six months running costs should funding be severely compromised in the future. The present level of reserves held is £82,796 (2024 - £69,673).

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is governed by its Constitution dated 11 October 1982, as amended 17 October 1995, 29 March 2011 and 16 October 2023. It was registered as a charity with the Charity Commission on 4 January 1983.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs J Galley	
Mrs C Johnson	
Mrs H Owen (Treasurer)	(Resigned 6 November 2024)
Mrs H Hewitt (Chairperson)	
Mrs D Rushton (Treasurer)	
Mrs E Starling	(Resigned 4 September 2024)
Mrs L Carton (Secretary)	
Mrs L Abel	(Appointed 6 November 2024)
Mrs C Parker	(Appointed 6 November 2024)

Recruitment and appointment of trustees

All members together with existing trustees are eligible to stand for election as trustees. Those nominated and appointed are elected at the A.G.M.

Organisational structure

The senior official to whom the day to day management of the charity is delegated by the charity trustees is Trudy Akers.

The trustees' report was approved by the Board of Trustees.

....

Mrs H Hewitt (Chairperson)

Trustee

Date: 29/10/2025

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTH WOOTTON PRE-SCHOOL PLAYGROUP

I report to the trustees on my examination of the financial statements of North Wootton Pre-School Playgroup (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement
Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

S Edwards

Sharon Edwards, F.C.A.
For and on behalf of Mapus-Smith & Lemmon LLP
48 King Street
Kings Lynn
PE30 1HE
England
Date: 31/10/2025

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	115,820	999	116,819	102,842	500	103,342
Charitable activities	3	13,645	-	13,645	20,160	-	20,160
Other trading activities	4	1,609	-	1,609	1,579	-	1,579
Investments	5	334	-	334	308	-	308
Total income		131,408	999	132,407	124,889	500	125,389
Expenditure on:							
Charitable activities	6	119,284	-	119,284	111,004	500	111,504
Total expenditure		119,284	-	119,284	111,004	500	111,504
Net income and movement in funds		12,124	999	13,123	13,885	-	13,885
Reconciliation of funds:							
Fund balances at 1 September 2024		69,673	-	69,673	55,788	-	55,788
Fund balances at 31 August 2025		81,797	999	82,796	69,673	-	69,673

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Current assets					
Debtors	**12**	3,890		2,729	
Cash at bank and in hand		80,496		70,956	
		84,386		73,685	
Creditors: amounts falling due within one year	**13**	(1,590)		(4,012)	
Net current assets			82,796		69,673
The funds of the charity					
Restricted income funds	**14**		999		-
Unrestricted funds	**15**		81,797		69,673
			82,796		69,673

The financial statements were approved by the trustees on 29/10/2025

....
Mrs H Hewitt (Chairperson)
Trustee

....
Mrs D Rushton (Treasurer)
Trustee

1 Accounting policies

Charity information

North Wootton Pre-School Playgroup is a charity registered with the Charity Commission in England. The operational address is Priory Court, 55 St Augustine's Way, South Wootton, King's Lynn, Norfolk, PE30 3TE.

1.1 Basis of preparation

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

Costs of generating funds are those costs incurred in trading activities that raise funds.

Charitable activities are those costs incurred by the charity in meeting its charitable objectives.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements.

1.6 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Grants	-	999	999	-	500	500
Other	115,820	-	115,820	102,842	-	102,842
	115,820	999	116,819	102,842	500	103,342

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Pre-School		
Playgroup fees	13,645	20,160

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	1,609	1,579

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	334	308

6 Expenditure on charitable activities

	Pre-School 2025 £	Pre-School 2024 £
Direct costs		
Staff costs	102,875	93,771
Rent and rates	920	2,625
Insurance	1,614	1,868
Light and heat	2,053	2,392
Repairs and maintenance	2,015	1,225
Postage and stationery	461	644
Telephone and internet	1,135	1,223
Travelling and training	104	376
Parties, trips and gifts	855	813
Cleaning expenses	2,278	1,418
Milk and biscuits	752	553
Registration	150	358
Sweatshirts	225	153
Playgroup materials	841	970
New equipment and toys	731	1,436
Bank charges	139	129
Other charitable expenditure	660	110
	117,808	110,064
Share of support and governance costs (see note 7)		
Governance	1,476	1,440
	119,284	111,504
Analysis by fund		
Unrestricted funds	119,284	111,004
Restricted funds	-	500
	119,284	111,504

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	1,476	1,440
Analysed between:		
Pre-School	1,476	1,440

8 Net movement in funds	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,476	1,440

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Playgroup workers	10	10

Employment costs	2025 £	2024 £
Wages and salaries	102,875	93,771

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	36,706	32,677

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	1,828	1,116
Other debtors	2,062	1,613
	3,890	2,729

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Payments received on account	390	420
Other creditors	-	576
Accruals and deferred income	1,200	3,016
	1,590	4,012

14 Restricted funds

	At 1 September 2024	Incoming resources	Resources expended	At 31 August 2025
	£	£	£	£
NCC	-	999	-	999

Previous year:	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
Smarter Grant	-	500	(500)	-

The Smarter Grant for £500 was used to fund monies spent on early years toolkits for the playgroup children

NCC Grant is an Expansion Grant for Early Education to be used in relation to any costs incurred to deliver under 2 and 2 year old funding.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	At 31 August 2025
	£	£	£	£
General funds	69,673	131,408	(119,284)	81,797

15 Unrestricted funds (Continued)

Previous year:	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	55,788	124,889	(111,004)	69,673

16 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 August 2025:			
Current assets/(liabilities)	81,797	999	82,796
	81,797	999	82,796

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 August 2024:			
Current assets/(liabilities)	69,673	-	69,673
	69,673	-	69,673

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Accounts

Charity registration number 286100

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs J Galley	
	Mrs C Johnson	
	Mrs H Owen (Treasurer)	
	Mrs H Hewitt (Chairperson)	
	Mrs D Rushton	(Appointed 14 November 2023)
	Mrs E Starling	(Appointed 14 November 2023)
	Mrs K Walters	(Appointed 14 November 2023)
	Mrs L Godfrey (Secretary)	(Appointed 14 November 2023)
Charity number	286100	
Independent examiner	Mapus- Smith and Lemmon LLP 48 King Street Kings Lynn England PE30 1HE	

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

CONTENTS

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The accounts have been prepared in accordance with the accounting policies set out in note to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to enhance the development and education of children under statutory school age.

Public benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit and have sought to ensure that all activities undertaken have been in line with the charity's objectives.

Achievements and performance

Significant activities and achievements against objectives

North Wootton Pre-school Achievements and Performance 2023/24

During the year the Pre-school has continued to provide the opportunity for children to grow and develop prior to entering full time education.

The Pre-school updated the outside area with a new mud kitchen which is at a lower height to that previously used. More children are able to access this area and have enjoyed making soup and mud pies, as well as learning about measuring and transporting items from one vessel to another. It has given a wider scope for discussion as it is adapted to the activities we are carrying out within Pre-school.

A new wooden fence was erected to replace an old fence separating the outside area with the shingled area used for entry to the Pre-school. The fence was kindly supplied and erected by a parent. With the fence being double-backed it stops people climbing on or over the fence. We have also added a piece of trellis to further heighten this area.

We restructured the outside area to make the grass area more of a physical area. Prior to this, both area were being used for the same purpose.

The grass area now houses a new music wall and water wall which were kindly made and donated by a parent. The children have a wide range of items which they are able to use on both walls, allowing more opportunities to develop skills.

We signed up to a mentoring project to assist us in developing the Pre-school and its environment. The Manager and staff have found this useful and have taken on board many of the suggestions which we felt would work for our setting.

We obtained a small grant from Norfolk Country Council and used this to purchase the Wellcomm kit, which is a help-guide for speech, with monitoring forms and guides on next steps. We have been using ECAT and this has worked well for us. With more children having speech needs it was felt we needed a more robust help-guide. Wellcomm is recognised and used by our current speech and language team.

A balloon entertainer attended both our Christmas and Leaver's parties. These were both a huge success and the children were totally focussed on what is happening and all participated when asked.

Children continue to come in without parents, and find their own named coat peg in the conservatory area. This has been a positive step and has helped settle new children quicker.

A member of staff went off on long term sick whilst having treatment. As this staff member came back, another went on maternity leave. We employed 2 new staff members however one came twice before deciding she was no longer able to work due to her own health problems and resigned with immediate effect. The member of staff remaining came straight from college. She has settled in and the children have warmed to her very quickly.

We were practically full by the end of the year. Numbers for the coming year look positive too.

Financial review

Financially the playgroup is healthy and is able to meet its objectives. In the year there has been a net surplus of funds amounting to £13,885. The Trustee Board have agreed a reserves policy in line with the organisation objectives and this gives the charity between three and six months running costs should funding be severely compromised in the future. The present level of reserves held is £69,673.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is governed by its Constitution dated 11 October 1982, as amended 17 October 1995, 29 March 2011 and 16 October 2023. It was registered as a charity with the Charity Commission on 4 January 1983.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs J Galley	
Mrs C Johnson	
Mrs H Owen (Treasurer)	
Mrs A Moulton	(Resigned 14 November 2023)
Mrs C Chadderton	(Resigned 14 November 2023)
Mrs H Hewitt (Chairperson)	
Mrs D Rushton	(Appointed 14 November 2023)
Mrs E Starling	(Appointed 14 November 2023)
Mrs K Walters	(Appointed 14 November 2023)
Mrs L Godfrey (Secretary)	(Appointed 14 November 2023)

Recruitment and appointment of trustees

All members together with existing trustees are eligible to stand for election as trustees. Those nominated and appointed are elected at the A.G.M.

Organisational structure

The senior official to whom the day to day management of the charity is delegated by the charity trustees is Trudy Akers.

The trustees' report was approved by the Board of Trustees.

....

Mrs H Hewitt (Chairperson)

Trustee

Date: 4-11-24

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTH WOOTTON PRE-SCHOOL PLAYGROUP

I report on the financial statements of the charity for the year ended 31 August 2024, which are set out on pages 4 to 11.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:
(i) examine the financial statements under section 145 of the 2011 Act;
(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:
(a) which gives me reasonable cause to believe that in any material respect the requirements:
  (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

  have not been met or
(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

S Edwards

Mrs Sharon Edwards F.C.A.
Mapus- Smith and Lemmon LLP

48 King Street
Kings Lynn
PE30 1HE

Dated: 4-11-24

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £
Income from:					
Donations and legacies	**2**	102,842	500	103,342	77,975
Charitable activities	**3**	20,160	-	20,160	20,150
Other trading activities	**4**	1,579	-	1,579	1,552
Investments	**5**	308	-	308	184
Total income		124,889	500	125,389	99,861
Expenditure on:					
Charitable activities	**6**	111,004	500	111,504	103,087
Total expenditure		111,004	500	111,504	103,087
Net income/(expenditure) and movement in funds		13,885	-	13,885	(3,226)
Reconciliation of funds:					
Fund balances at 1 September 2023		55,788	-	55,788	59,014
Fund balances at 31 August 2024		69,673	-	69,673	55,788

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Current assets					
Debtors	**12**	2,729		1,363	
Cash at bank and in hand		70,956		55,781	
		73,685		57,144	
Creditors: amounts falling due within one year	**13**	(4,012)		(1,356)	
Net current assets			69,673		55,788
Net assets excluding pension liability			69,673		55,788
The funds of the charity					
Unrestricted funds			69,673		55,788
			69,673		55,788

The financial statements were approved by the trustees on 4-11-24

Mrs H Owen (Treasurer)
Trustee

Mrs H Hewitt (chairperson)
Trustee

1 Accounting policies

Charity information

North Wootton Pre-School Playgroup is a charity registered with the Charity Commission in England. The operational address is Priory Court, 55 St Augustine's Way, South Wootton, King's Lynn, Norfolk, PE30 3TE.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

Costs of generating funds are those costs incurred in trading activities that raise funds.

Charitable activities are those costs incurred by the charity in meeting its charitable objectives.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements.

1.6 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grant income	-	500	500	-	-	-
Other	102,842	-	102,842	77,975	-	77,975
	102,842	500	103,342	77,975	-	77,975

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Pre-School		
Playgroup fees	20,160	20,150

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	1,579	1,552

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	308	184

6 Expenditure on charitable activities

	Pre-School 2024 £	Pre-School 2023 £
Direct costs		
Staff costs	93,771	89,478
Rent and water rates	2,625	1,491
Insurance	1,868	1,355
Light & heat	2,392	1,951
Repairs & maintenance	1,225	1,064
Postage & stationery	644	979
Telephone & Internet	1,223	1,030
Training & travelling	376	89
Parties, trips & gifts	813	620
Cleaning	1,418	34
Milk & biscuits	553	609
Registrations	358	154
Sweatshirts	153	80
Playgroup materials	970	1,596
New equipment & toys	1,436	715
Bank charges	129	128
Other charitable expenditure	110	594
	110,064	101,967
Share of support and governance costs (see note 7)		
Governance	1,440	1,120
	111,504	103,087
Analysis by fund		
Unrestricted funds	111,004	103,087
Restricted funds	500	-
	111,504	103,087

7 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Independent examiners fee	-	1,120	1,120	1,320
	-	1,120	1,120	1,320
Analysed between				
Charitable activities	-	1,440	1,440	1,120

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Playgroup workers	10	9

Employment costs

	2024	2023
	£	£
Wages and salaries	93,771	89,478

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	32,677	-

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Debtors

Amounts falling due within one year:	**2024** £	**2023** £
Trade debtors	1,116	1,363
Other debtors	1,613	-
	2,729	1,363

13 Creditors: amounts falling due within one year

	2024 £	**2023** £
Payments received on account	420	-
Other creditors	576	-
Accruals and deferred income	3,016	1,356
	4,012	1,356

14 Restricted funds

	At 1 September 2023 £	**Incoming resources** £	**Resources expended** £	**At 31 August 2024** £
Smarter Grant	-	500	(500)	-

The Smarter Grant for £500 was used to fund monies spent on early years toolkits for the playgroup children

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023 £	**Incoming resources** £	**Resources expended** £	**At 31 August 2024** £
General funds	55,788	124,889	(111,004)	69,673

15 Unrestricted funds (Continued)

Previous year:	**At 1 September 2022**	**Incoming resources**	**Resources expended**	**At 31 August 2023**
	£	**£**	**£**	**£**
General funds	59,014	99,861	(103,087)	55,788

16 Analysis of net assets between funds

	Unrestricted funds 2024
	£
At 31 August 2024:	
Current assets/(liabilities)	69,673
	69,673

	Unrestricted funds 2023
	£
At 31 August 2023:	
Current assets/(liabilities)	55,788
	55,788

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 286100

Accounts

Charity registration number 286100

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs J Galley Mrs C Johnson Mrs H Owen (Treasurer) Mrs A Moulton Mrs C Chadderton (Chairperson) Mrs H Hewitt
Charity number	286100
Independent examiner	Mapus- Smith and Lemmon LLP 48 King Street Kings Lynn England PE30 1HE

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

CONTENTS

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities
The charity's objects are to enhance the development and education of children under statutory school age.

The Trustees have had regard to the Charity Commission's guidance on public benefit and have sought to ensure that all activities undertaken have been in line with the charity's objectives.

Achievements and performance
During the year the Pre-school has continued to provide the opportunity for children to grow and develop prior to entering full time education. The Pre-school updated the outside area with a dinosaur area which the children have thoroughly enjoyed, especially the tuff tray swamp area at floor level. It has given the staff and children lots of opportunities to discuss the surrounding area and talk in depth about animals who like the wooded area.

The outside wooden house was also transformed in to a quiet den, where children can take themselves off and look at books and have time to themselves if needed.

Christmas parties took place at the end of the year with a member of staff dressing up as a princess to hand out gifts left by Father Christmas. After being held back the last few years by COVID, it was pleasing to see the children enjoy their leaver's party with an outside entertainer.

Inside, we were gifted some tables and chairs by the local church, which have been placed in the small room to give a seated area for children when playing rather than sitting on the floor.

Children continue to come in without parents, and find their own named coat peg in the conservatory area. This has been a positive step and has helped settle new children quicker.

Sam left the setting as a Childcare Practitioner at the end of 2022. After lots of thought, and to keep costs down, it was decided not to replace her but to run at minimum staff ratio and only cover sessions with current staff where it was felt additional help was required.

We were practically full by the end of the year. Due to the closure of a local Pre-school, the waiting list to join the Pre-school has gone up considerably and numbers look positive for the next year.

Financial review
Financially the playgroup is healthy and is able to meet its objectives. In the year there has been a net deficit of funds amounting to £3,226. The Trustee Board have agreed a reserves policy in line with the organisation objectives and this gives the charity between three and six months running costs should funding be severely compromised in the future. The present level of reserves held is £55,788.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management
The charity is governed by its Constitution dated 11 October 1982, as amended 17 October 1995 and as amended 29 March 2011. It was registered as a charity with the Charity Commission on 4 January 1983.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs J Galley
Mrs C Johnson
Mrs S West (Resigned 31 December 2022)
Mrs H Owen (Treasurer)
Mrs A Moulton
Mrs C Chadderton (Chairperson)
Mrs H Hewitt

All members together with existing trustees are eligible to stand for election as trustees. Those nominated and appointed are elected at the A.G.M.

The senior official to whom the day to day management of the charity is delegated by the charity trustees is Trudy Akers.

The trustees' report was approved by the Board of Trustees.

....

Mrs C Chadderton (Chairperson)
Trustee

Date: 14.11.2023..................

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTH WOOTTON PRE-SCHOOL PLAYGROUP

I report on the financial statements of the charity for the year ended 31 August 2023, which are set out on pages 4 to 10.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:
(i) examine the financial statements under section 145 of the 2011 Act;
(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:
(a) which gives me reasonable cause to believe that in any material respect the requirements:
  (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

  have not been met or
(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

S E Edwards

Mrs Sharon Edwards F.C.A.
Mapus- Smith and Lemmon LLP

48 King Street
Kings Lynn
PE30 1HE

Dated: 13/11/2023

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
NCC funding and grant income	2	77,975	83,865
Playgroup fees	3	20,150	13,925
Fundraising events	4	1,552	1,278
Interest received	5	184	61
Total income		99,861	99,129
Expenditure on:			
Charitable activities	6	103,087	102,252
Net expenditure for the year/ Net movement in funds		(3,226)	(3,123)
Fund balances at 1 September 2022		59,014	62,137
Fund balances at 31 August 2023		55,788	59,014

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	11	1,363		831	
Cash at bank and in hand		55,781		59,583	
		57,144		60,414	
Creditors: amounts falling due within one year	12	(1,356)		(1,400)	
Net current assets			55,788		59,014
Income funds					
Unrestricted funds			55,788		59,014
			55,788		59,014

The financial statements were approved by the Trustees on 10/11/2023

H Owen
....
Mrs H Owen (Treasurer)
Trustee

....
Mrs C Chadderton (Chairperson)
Trustee

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

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1 Accounting policies

Charity information

North Wootton Pre-School Playgroup is a charity registered with the Charity Commission in England. The operational address is Priory Court, 55 St Augustine's Way, South Wootton, King's Lynn, Norfolk, PE30 3TE.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

Costs of generating funds are those costs incurred in trading activities that raise funds.

Charitable activities are those costs incurred by the charity in meeting its charitable objectives.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements.

1.6 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 NCC funding and grant income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Other	77,975	83,865

3 Playgroup fees

	2023	2022
	£	£
Playgroup fees	20,150	13,925

4 Fundraising events

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	1,552	1,278

5 Interest received

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	184	61

6 Charitable activities

	2023 £	2022 £
Staff costs	89,478	86,130
Rent and water rates	1,491	1,550
Insurance	1,355	2,006
Light & heat	1,951	964
Repairs & maintenance	1,064	1,325
Postage & stationery	979	1,044
Telephone & Internet	1,030	991
Training & travelling	89	113
Parties, trips & gifts	620	502
Cleaning	34	367
Milk & biscuits	609	654
Registrations	154	107
Sweatshirts	80	510
Playgroup materials	1,596	1,286
New equipment & toys	715	2,968
Bank charges	128	138
Other charitable expenditure	594	313
	101,967	100,968
Share of governance costs (see note 7)	1,120	1,284
	103,087	102,252

7 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Independent examiners fee	-	1,120	1,120	1,284
	-	1,120	1,120	1,284
Analysed between				
Charitable activities	-	1,120	1,120	1,284

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Playgroup workers	9	9

Employment costs	2023 £	2022 £
Wages and salaries	89,478	86,130

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	1,363	831

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,356	1,400

13 Analysis of net assets between funds

	Unrestricted 2023 £	Unrestricted 2022 £
Fund balances at 31 August 2023 are represented by:		
Current assets/(liabilities)	55,788	59,014
	55,788	59,014

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 286100

Accounts

Charity registration number 286100

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	286100
Independent examiner	Mapus- Smith and Lemmon LLP 48 King Street King's Lynn Norfolk England PE30 1HE

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

CONTENTS

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their annual report and financial statements for the year ended 31 August 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to enhance the development and education of children under statutory school age.

The Trustees have had regard to the Charity Commission's guidance on public benefit and have sought to ensure that all activities undertaken have been in line with the charity's objectives.

Achievements and performance

Pre-school has been a happier place with staff not as stressful about being in the setting and contracting COVID since the positive numbers have decreased considerably and the high threat no longer present. Numbers in the setting returned to normal, with up to 26 children on a session. Through cleaning has continued to protect the staff/ children as much as possible, along with the setting continuing to be well ventilated at all times.

Trina left the setting as a Childcare Practitioner as the beginning of the year. She was not replaced until the end of the year when Laura joined the setting, ready for the increase of 2 year olds joining the setting moving forward.

During the year the Pre-school has continued to provide the opportunity for children to grow and develop prior to entering full time education. The Pre-school updated the outside area with new fencing to separate the grass and concrete areas. Tyres were laid under the large tree for our construction area. We also updated the vegetable patch with raised beds to make them more accessible to the children. A bug house created to give learning opportunities too.

Inside, we re-decorated the small room and purchased a new table for the main room, along with some more low level cupboards which allow children to be more independent with their choices.

Children continue to come in without parents, and find their own named coat peg in the conservatory area. This has been a positive step and has helped settle new children quicker.

Financial review

Financially the playgroup is healthy and is able to meet its objectives. In the year there has been a net deficit of funds amounting to £3,123. The Trustee Board have agreed a reserves policy in line with the organisation objectives and this gives the charity between three and six months running costs should funding be severely compromised in the future. The present level of reserves held is £59,014.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is governed by its Constitution dated 11 October 1982, as amended 17 October 1995 and as amended 29 March 2011. It was registered as a charity with the Charity Commission on 4 January 1983.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs J Galley	
Mrs J Gosnell (Chairperson)	(Resigned 2 November 2021)
Mrs C Johnson	
Mrs S West	
Mrs H Owen (Treasurer)	
Mrs E Starling	(Resigned 2 November 2021)
Mrs A Moulton	
Mrs C Chaddertin (Chairperson)	(Appointed 2 November 2021)
Mrs H Hewitt	(Appointed 2 November 2021)

All members together with existing trustees are eligible to stand for election as trustees. Those nominated and appointed are elected at the A.G.M.

The senior official to whom the day to day management of the charity is delegated by the charity trustees is Trudy Akers (from September 2020, Sharon Manning prior to this date).

The trustees' report was approved by the Board of Trustees.

Mrs C Chaddertin (Chairperson)
Trustee

31 October 2022

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTH WOOTTON PRE-SCHOOL PLAYGROUP

I report on the financial statements of the charity for the year ended 31 August 2022, which are set out on pages 4 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

(i) examine the financial statements under section 145 of the 2011 Act;

(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

- (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
- (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Mrs Sharon Edwards F.C.A.
Mapus- Smith and Lemmon LLP

Dated: 1 November 2022

48 King Street
King's Lynn
Norfolk
PE30 1HE

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:					
NCC funding and grant income	**2**	83,865	88,339	891	89,230
Playgroup fees	**3**	13,925	17,535	-	17,535
Fundraising events	**4**	1,278	1,413	-	1,413
Interest received	**5**	61	87	-	87
Total income		99,129	107,374	891	108,265
Expenditure on:					
Charitable activities	**6**	102,252	93,825	891	94,716
Net (expenditure)/income for the year/ Net movement in funds		(3,123)	13,549	-	13,549
Fund balances at 1 September 2021		62,137	48,588	-	48,588
Fund balances at 31 August 2022		59,014	62,137	-	62,137

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Current assets					
Debtors	**10**	831		922	
Cash at bank and in hand		59,583		62,615	
		60,414		63,537	
Creditors: amounts falling due within one year	**11**	(1,400)		(1,400)	
Net current assets			59,014		62,137
Income funds					
Unrestricted funds			59,014		62,137
			59,014		62,137

The financial statements were approved by the Trustees on 31 October 2022

Mrs H Owen (Treasurer)
Trustee

Mrs C Chaddertin (Chairperson)
Trustee

1 Accounting policies

Charity information

North Wootton Pre-School Playgroup is a charity registered with the Charity Commission in England. The operational address is Priory Court, 55 St Augustine's Way, South Wootton, King's Lynn, Norfolk, PE30 3TE.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

Costs of generating funds are those costs incurred in trading activities that raise funds.

Charitable activities are those costs incurred by the charity in meeting its charitable objectives.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements.

1.6 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 NCC funding and grant income

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2022	2021	2021	2021
	£	£	£	£
NCC funding	83,865	88,339	891	89,230

3 Playgroup fees

	2022	**2021**
	£	**£**
Playgroup fees	13,925	17,535

4 Fundraising events

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising events	1,278	1,413

5 Interest received

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	61	87

6 Charitable activities

	2022	2021
	£	£
Staff costs	86,130	78,064
Rent and water rates	1,550	1,489
Insurance	2,006	2,193
Light & heat	964	1,228
Repairs & maintenance	1,325	1,620
Postage & stationery	1,044	945
Telephone & Internet	991	1,050
Training & travelling	113	660
Parties, trips & gifts	502	124
Cleaning	367	513
Milk & biscuits	654	472
Registrations	107	190
Sweatshirts	510	243
Playgroup materials	1,286	1,188
New equipment & toys	2,968	2,316
Bank charges	138	138
Other charitable expenditure	313	879
	100,968	93,312
Share of governance costs (see note 7)	1,284	1,404
	102,252	94,716
Analysis by fund		
Unrestricted funds	102,252	93,825
Restricted funds	-	891

7 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Independent examiners fee	-	1,284	1,284	1,404
	-	1,284	1,284	1,404
Analysed between				
Charitable activities	-	1,284	1,284	1,404

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Playgroup workers	9	10

Employment costs	**2022** £	**2021** £
Wages and salaries	86,130	78,064

There were no employees whose annual remuneration was more than £60,000.

10 Debtors

Amounts falling due within one year:	**2022** £	**2021** £
Trade debtors	831	922

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	1,400	1,400

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds	
	Incoming resources	Resources expended	Balance at 1 September 2021	Incoming resources	Balance at 31 August 2022
	£	£	£	£	£
SEN funding	891	(891)	-	-	-

SEN funding is provided to the charity by the local authority for the provision of support to children with Special Educational Needs.

13 Analysis of net assets between funds

	Unrestricted 2022 £	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Fund balances at 31 August 2022 are represented by:				
Current assets/(liabilities)	59,014	62,137	-	62,137
	59,014	62,137	-	62,137

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Accounts

Charity Registration No. 286100

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number 286100

Independent examiner
Mapus- Smith and Lemmon LLP
48 King Street
King's Lynn
Norfolk
England
PE30 1HE

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

CONTENTS

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report and financial statements for the year ended 31 August 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to enhance the development and education of children under statutory school age.

The Trustees have had regard to the Charity Commission's guidance on public benefit and have sought to ensure that all activities undertaken have been in line with the charity's objectives.

Achievements and performance

Pre-school opened its doors to all children from September 2020, opening from 8am-4pm Monday-Friday. Daily numbers ranged from 13-19 children until the end of the year which isn't uncommon for the Autumn Term.

Daily numbers dropped slightly with 11-13 children attending for sessions during January and February whilst schools and other premises were closed. By the end of February (after half term) when schools re-opened, the Pre-school had 16-24 children on all sessions right up until the end of July 2021.

Daily numbers were kept lower than usual to help us accommodate any sudden closure which may occur which obviously had a knock-on effect with finances coming in to the Pre-school. Fundraising events were unable to happen which meant a large part of our intake was missing.

Staff were at ease with working with one another and with the children in the setting during uncertain times, although precautions were taken to socially distance wherever possible, and with face masks being worn where possible. Extra cleaning of toys/equipment and all surfaces was also in please for the duration of the academic year.

By April 2021 the Pre-school was receiving lots of requested for places for the new academic year and we believe we will be at maximum capacity for places come September 2021.

Financial review

Financially the playgroup is healthy and is able to meet its objectives. In the year there has been a net surplus of funds amounting to £13,549. The Trustee Board have agreed a reserves policy in line with the organisation objectives and this gives the charity between three and six months running costs should funding be severely compromised in the future. The present level of reserves held is £62,137.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is governed by its Constitution dated 11 October 1982, as amended 17 October 1995 and as amended 29 March 2011. It was registered as a charity with the Charity Commission on 4 January 1983.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs J Galley
Mrs J Gosnell (Chairperson)
Mrs C Johnson
Mrs S West
Mrs H Owen (Treasurer)
Mrs R Emmerson (Resigned 4 November 2020)
Mrs E Starling (Appointed 4 November 2020)

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

Mrs A Moulton (Appointed 4 November 2020)

All members together with existing trustees are eligible to stand for election as trustees. Those nominated and appointed are elected at the A.G.M.

The senior official to whom the day to day management of the charity is delegated by the charity trustees is Trudy Akers (from September 2020, Sharon Manning prior to this date).

The trustees' report was approved by the Board of Trustees.

....

Mrs J Gosnell (Chairperson)
Trustee
Dated: 20.10.21

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTH WOOTTON PRE-SCHOOL PLAYGROUP

I report on the financial statements of the charity for the year ended 31 August 2021, which are set out on pages 4 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination Is needed.

It is my responsibility to:

(i) examine the financial statements under section 145 of the 2011 Act;

(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

  (i) to keep accounting records in accordance with section 130 of the 2011 Act; and

  (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

  have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

S Edwards

Mrs Sharon Edwards F.C.A.
Mapus- Smith and Lemmon LLP

Dated: 22/10/2021

48 King Street
King's Lynn
Norfolk
PE30 1HE

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income and endowments from:							
NCC funding and grant income	2	88,339	891	89,230	53,629	3,994	57,623
Playgroup fees	3	17,535	-	17,535	17,612	-	17,612
Fundraising events	4	1,413	-	1,413	303	-	303
Interest received	5	87	-	87	203	-	203
Other income	6	-	-	-	-	2,594	2,594
Total Income		107,374	891	108,265	71,747	6,588	78,335
Expenditure on:							
Charitable activities	7	93,825	891	94,716	79,379	6,588	85,967
Net income/(expenditure) for the year/ Net movement in funds		13,549	-	13,549	(7,632)	-	(7,632)
Fund balances at 1 September 2020		48,588	-	48,588	56,220	-	56,220
Fund balances at 31 August 2021		62,137	-	62,137	48,588	-	48,588

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Current assets					
Debtors	11	922		1,280	
Cash at bank and in hand		62,615		55,979	
		63,537		57,259	
Creditors: amounts falling due within one year	12	(1,400)		(8,671)	
Net current assets			62,137		48,588
Income funds					
Unrestricted funds			62,137		48,588
			62,137		48,588

The financial statements were approved by the Trustees on 20.10.21

Mrs J Gosnell (Chairperson)
Trustee

Mrs H Owen (Treasurer)
Trustee

1 Accounting policies

Charity information

North Wootton Pre-School Playgroup is a charity registered with the Charity Commission in England. The operational address is Priory Court, 55 St Augustine's Way, South Wootton, King's Lynn, Norfolk, PE30 3TE.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

Costs of generating funds are those costs incurred in trading activities that raise funds.

Charitable activities are those costs incurred by the charity in meeting its charitable objectives.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements.

1.6 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 NCC funding and grant income

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2021	**2021**	**2021**	2020	2020	2020
	£	**£**	**£**	£	£	£
Grant income	-	-	-	10,496	3,994	14,490
NCC Funding	88,339	891	89,230	43,133	-	43,133
Grants receivable for core activities						
Coronavirus Job Retention Scheme	-	-	-	-	3,994	3,994
Local Authority Coronavirus grants	-	-	-	10,496	-	10,496
	-	-	-	10,496	3,994	14,490

3 Playgroup fees

	2021	**2020**
	£	**£**
Playgroup fees	17,535	17,612

4 Fundraising events

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising events	1,413	303

5 Interest received

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	87	203

6 Other Income

	Total	Restricted funds
	2021	2020
	£	£
Other income	-	2,594

7 Charitable activities

	2021 £	2020 £
Staff costs	78,064	68,839
Rent and water rates	1,489	1,268
Insurance	2,193	1,738
Light & heat	1,228	1,703
Repairs & maintenance	1,620	3,984
Postage & stationery	945	567
Telephone & Internet	1,050	1,004
Training & travelling	660	1,047
Parties, trips & gifts	124	249
Cleaning	513	619
Milk & biscuits	472	620
Registrations	190	243
Sweatshirts	243	171
Playgroup materials	1,188	1,082
New equipment & toys	2,316	984
Bank charges	138	107
Other charitable expenditure	879	386
	93,312	84,611
Share of governance costs (see note 8)	1,404	1,356
	94,716	85,967
Analysis by fund		
Unrestricted funds	93,825	79,379
Restricted funds	891	6,588
	94,716	85,967

8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Independent examiners fee	-	1,404	1,404	-	1,356	1,356
	-	1,404	1,404	-	1,356	1,356
Analysed between						
Charitable activities	-	1,404	1,404	-	1,356	1,356

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

Number of employees
The average monthly number of employees during the year was:

	2021 Number	2020 Number
Playgroup workers	10	10

Employment costs	2021 £	2020 £
Wages and salaries	78,064	68,839

There were no employees whose annual remuneration was £60,000 or more.

11 Debtors

Amounts falling due within one year:	2021 £	2020 £
Trade debtors	922	1,280

12 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Deferred income	13	-	5,179
Trade creditors		-	2,092
Accruals and deferred income		1,400	1,400
		1,400	8,671

13 Deferred income

	2021 £	2020 £
Other deferred income	-	5,179

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 September 2020	Incoming resources	Resources expended	Balance at 31 August 2021
	£	£	£	£	£	£
SEN funding	-	-	-	891	(891)	-
Coronavirus Job Retention Scheme	3,994	(3,994)	-	-	-	-
Insurance claim	2,594	(2,594)	-	-	-	-
	6,588	(6,588)	-	891	(891)	-

SEN funding is provided to the charity by the local authority for the provision of support to children with Special Educational Needs.

15 Analysis of net assets between funds

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
Fund balances at 31 August 2021 are represented by:						
Current assets/ (liabilities)	62,137	-	62,137	48,588	-	48,588
	62,137	-	62,137	48,588	-	48,588

16 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).